CERTIFICATE OF SERVICE

I hereby certify that the foregoing Sentencing Memorandum was served on the United States Attorney's Office for the Southern District of New York by hand delivery and ECF to the following address:

AUSA David O'Neil United States Attorney, Southern District of New York One Saint Andrew's Plaza New York, NY 10007

on this 29th day of February 2008.

Bruno C. Bier Bruno C. Bier, Esq.